

## Laboratory essential in treatment of illnesses

Capt. Kim Markland 48th Medical Group

Sometimes people think the Lakenheath hospital laboratory

does nothing but collect blood and give people a little bottle to urinate in.

Well, actually, they do. What lies behind the walls of the laboratory, however, beyond the

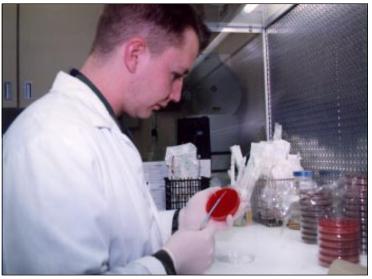


Photo by SSgt. Scott Davis

SrA. Erich Quick, lab technician, plates a culture to check for bacterial growth.

lady with the needles and tubes, is a fascinating world of electronic gimmickry and exotic media that aids in the diagnosis and treatment of many of today's illnesses.

In the United States alone, more than 10 billion laboratory tests are performed each year in more than 30,000 laboratories nationwide. In the 48th Medical Group, 36 highly trained laboratory professionals perform approximately 180,000 laboratory tests annually. Here's what goes into producing that laboratory result.

Back in the drawing room, the first step in the laboratory process is to collect the specimen, which can range from blood, to urine, to body parts (actually, the body parts are collected by a doctor in another venue). Each sample is collected and tested for various substances to give the medical provider a clue in the mystery of the patient's malaise.

A rainbow of colored tubes and bottles of preservatives are available for the many types of analyses required. The specimen is taken into the laboratory and combined with a concoction of solutions to give a substance that can be measured by the expert eye of the laboratorian or the precision of the latest technological instrument.

Like pieces of a puzzle, laboratory test results, put together with the provider's clinical assessment, paint a diagnostic picture. Armed with this information, the provider can enhance the opportunity for a successful treatment outcome in a situation that might otherwise result in less-than-favorable conclusions

So, the next time you visit the laboratory, keep in mind that that little tube of blood is only the beginning of the story.

(Editor's note: April 13-19 is National Lab Week.)

## Questions continue during tax-filing season

If I set up an Individual Retirement Arrangement, can I take a deduction on my taxes to the extent of my contribution to an IRA?

Maybe not. Military members are considered covered by an employer retirement plan and may have their deduction for an IRA contribution reduced or eliminated, depending on income or filing status.

For instance, if your modified adjusted gross income, or AGI, is less than \$25,000, and your filing status is single, head of household, or married filing jointly, you can take the full deduction for your IRA contribution. People with a modified AGI between \$10,000 and \$25,000 whose filing status is married filing separately cannot take any deduction for their IRA contribution.

If you can take a full deduction or even a partial deduction for an IRA, you should consider this a form of personal savings because it offers two advantages. First, you can deduct contributions to your IRA; and second, the taxes on the amounts in your IRA, including earnings and gains, are deferred until the assets are withdrawn. Generally, you will face an early withdrawal penalty if you withdraw assets from an IRA before you turn 59.5 years old.

The most you can contribute in any given year to an IRA is the lesser of your compensation or \$2,000. If your spouse does not

work and you file a joint return, you can set up a spousal IRA. The total combined contributions you can make for 1996 to an IRA and a spousal IRA is the lesser of your taxable compensation or \$2,250.

Beginning next tax year, total contributions to an IRA and a spousal IRA will increase to \$4,000. People interested in obtaining more information about IRAs can get a copy of IRS Publication 590, Individual Retirement Arrangements from the tax center.

## If I earned less than \$70,000 from my British job, do I have to report my foreign income on my U.S. return?

Yes. U.S. citizens and U.S. resident aliens must report their worldwide income on their U.S. tax return. While U.S. citizens and resident aliens living overseas can claim benefits such as the foreign-earned income exclusion, or if they paid foreign taxes, the foreign tax credit, they still have the same filing requirements as U.S. citizens living in the United States. Thus, even if U.S. citizens earn all income from a British job, they would still be required to file a U.S. tax return and report the foreign-earned income. They could, however, choose to exclude up to \$70,000 of foreign earned income by filing a Form 2555 with Form 1040.

Taxpayers who take advantage of the foreign earned income exclusion are not

entitled to take the Earned Income Credit for that tax year. Also, all amounts on the U.S. tax return must be stated in U.S. dollars. The average annual exchange rate for 1996 was \$1.56 to £1. For more information about the foreign earned income exclusion, call the tax center at Ext. 1805.

## Center closes Fridays

Now that the tax deadline has passed, the base tax center is closed Fridays. The center is open from 9 a.m. - 5 p.m. Mondays - Thursdays for general tax assistance and electronic filing. The center will open June 13 to handle electronic filing for last-minute returns

Taxpayers living and working overseas have an automatic two-month extension until June 16 to file federal returns, but must still pay interest on any taxes due April 15. After June 13, taxpayers may obtain assistance on paper returns only from the legal office by calling Capt. Jennifer Dickey at Ext. 3553.

The tax center is located in Bldg. 905, between the base library and Electric Avenue. For more information, call TSgt. Debra Gallegos or Diane Butler at Ext. 1805.